Docket No.: 246945US2SRD

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COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/743,130

Applicants: Masatoshi YOSHIKAWA, et al.

Filing Date: December 23, 2003

For: MAGNETORESISTIVE ELEMENT,

MAGNETORESISTIVE HEAD AND MAGNETIC

REPRODUCING APPARATUS

Group Art Unit: 2627

Examiner: CHEN, TIANJIE

SIR:

Attached hereto for filing are the following papers:

AMENDMENT UNDER 37 CFR §1.312

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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